

## Amendment to the Claims

Kindly amend the claims as follows:

1. (original) A method for forming a spacer (44) for a first structure (24, 124) and a spacer for at most a portion of a second structure (14), the method comprising the steps of:

- depositing a first material (20);
- forming a second material (22, 122) over the first material;
- forming the first structure from the first and second materials;
- making the second material overhang (40, 140) the first material; and
- forming a spacer (44) under the overhang.

2. (original) The method of claim 1, wherein the second structure (14) is made of monocrystalline silicon, and the first material (20) is made of polycrystalline silicon.

3. (original) The method of claim 1, wherein the second material (22) is formed such that the second material has a faster oxidation rate than the first material.

4. (currently amended) The method of claim 3, wherein the second material includes a dopant including at least one of the group comprising: Arsenic, Germanium, Cesium, Argon and ~~Flourine~~ Fluorine.

5. (original) The method of claim 3, wherein the second material is a deposited polycrystalline silicon-germanium alloy.

6. (original) The method of claim 3, wherein the step of making includes oxidation to form the overhang as a result of a differential oxidation rate of the second material (22) with respect to the first material (20).

7. (original) The method of claim 3, wherein the step of making includes forming oxide (34) on sides of the first structure (24) and the second structure (14).
8. (original) The method of claim 1, wherein the second material (122) has different thermal reflow properties than the first material.
9. (original) The method of claim 8, wherein the second material (122) is one of BPSG and PSG.
10. (original) The method of claim 8, wherein the step of making includes heating the second material to cause the second material to reflow to form the overhang (40, 140).
11. (original) The method of claim 1, wherein the step of forming the spacer (44) includes:
- depositing a spacer material (42); and
  - directionally etching the spacer material away except under the overhang (40, 140).
12. (currently amended) The method of claim 11, wherein the spacer material (42) is at least one of silicon nitride ~~and~~ or silicon oxide.
13. (original) The method of claim 1, wherein the first structure (24, 124) is a gate and the second structure (14) is a fin of a FinFET (100).

14. (currently amended) A method for forming a gate structure (24, 124) and associated spacer (44) for a FinFET, the method comprising the steps of:  
    depositing a first gate material (20) over a fin of the FinFET;  
    forming a second material (22, 122) over the gate material, wherein the second material has a faster oxidation rate than the gate material;  
    forming the gate structure ~~into~~from the gate material and the second material;  
    oxidizing to cause the second material to overhang (40) the gate material; and  
    forming a spacer (44) under the overhang.

15. (original) The method of claim 14, wherein the fin (14) is made of monocrystalline silicon and the gate material (20) is polycrystalline silicon.

16. (original) The method of claim 14, wherein the second material (22) is a polycrystalline silicon formed such that the second material has a faster oxidation rate than the first material.

17. (currently amended) The method of claim 14, wherein the step of oxidizing also forms oxide (34) on sides of the ~~structure-fin~~ (14) and gate structure (24).

18. (original) The method of claim 14, wherein the step of forming the spacer (44) includes:  
    depositing a spacer material (42); and  
    etching the spacer material away except under the overhang (40).

19 - 21. Canceled.

\*\*\*\*\*